

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Rockefeller Center
1270 Avenue of the Americas
Suite 2210
New York, New York 10020
Telephone: (212) 332-8840
Facsimile: (212) 332-8855
John T. Dorsey
Matthew B. Lunn
Daniel F.X. Geoghan
Justin P. Duda

*Attorneys for Irving H. Picard, Esq., Trustee for the
Substantively Consolidated SIPA Liquidation of
Bernard L. Madoff Investment Securities LLC
And Bernard L. Madoff*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

AFFIDAVIT OF SERVICE

STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Melissa L. Bertsch, being duly affirmed according to law, deposes and says that she is employed by the law firm of Young Conaway Stargatt & Taylor, LLP, special counsel for IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC in the above-captioned cases, and that on the 18th day of April, 2011, she caused copies of the following pleading(s) to be served, in the manner indicated, to those parties on the attached service list:

- **Order Granting the Trustee's Motion for an Order Approving the Retention of Osborne & Osborne, P.A. as Special Counsel *Nunc Pro Tunc* as of March 8, 2011 [Docket No. 4018]**

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge.


Melissa L. Bertsch

AFFIRMED TO AND SUBSCRIBED before me this 26 day April, 2011.


Notary Public

**DEBBIE ELLEN LASKIN
NOTARY PUBLIC
STATE OF DELAWARE
My commission expires Dec. 21, 2012**

VIA FIRST CLASS MAIL

Internal Revenue Service
District Director
290 Broadway
New York, New York 10008

Internal Revenue Service
Centralized Insolvency Operation
Post Office Box 21126
Philadelphia, PA 19114

U.S. Department of Justice, Tax Division
Box 55
Ben Franklin Station
Washington, DC 20044

Chapter 7 Trustee
Alan Nisselson, Esq.
Windels Marx Lane & Mittendorf, LLP
156 West 56th Street
New York, NY 10019

VIA ELECTRONIC MAIL

Securities Investor Protection Corporation
Kevin Bell – kbell@sipc.org
Josephine Wang – jwang@sipc.org

Securities and Exchange Commission
Alexander Mircea Vasilescu – vasilescua@sec.gov
Terri Swanson – swansont@sec.gov
Preethi Krishnamurthy – krishnamurthyp@sec.gov

United States Attorney for SDNY
Lisa Baroni – lisa.baroni@usdoj.gov
Carolina Fornos – carolina.fornos@usdoj.gov
Alicia Simmons – Alicia.simmons@usdoj.gov
Matthew Schwartz – matthew.schwartz@usdoj.gov

Counsel to the JPL
Eric L. Lewis – Eric.Lewis@baachrobinson.com

Michael D. Sirota, Esq.
Kevin R.J. Schroth, Esq.
Cole, Schotz, Meisel, Forman & Leonard, P.A.
Email: msirota@coleschotz.com
Email: kschroth@coleschotz.com
Attorneys for KML Asset Management LLC

Mark S. Mulholland
Thomas A. Telesca, Esq.
Ruskin Moscou Faltischek, P.C.
Email: mmulholland@rmfpc.com
Email: ttelesca@rmfpc.com

Attorney for Irwin Kellner ("Kellner"), The 2001 Frederick DeMatteis Revocable Trust and rhe DeMatteis FLP Assets

Stuart I. Rich, Esq.
James M. Ringer, Esq.
Meister, Seelig & Fein LLP
Email: sir@msf-law.com
Email: jmr@msf-law.com
Attorneys for Jasper Investors Group LLC ("Jasper")

Matthew Gluck, Esq.
Brad N. Friedman, Esq.
Sanford P. Dumain, Esq.
Jonathan M. Landers
Milberg LLP
Email: mgluck@milberg.com
Email: bfriedman@milberg.com
Email: sdumain@milberg.com
Email: jlanders@milberg.com
Attorney for Ruth E. Goldstein, June Pollack, Gerald Blumenthal, Blumenthal & Associates Florida General Partnership, Judith Rock Goldman, the Horowitz Family Trust, and the Unofficial Committee of Certain Claim Holders

William B. Wachtel, Esq.
Howard Kleinhendler, Esq.
David Yeager, Esq.
Wachtel & Masyr, LLP
Email: Wachtel@wmllp.com
Email: hkleinhendler@wmllp.com
Email: dyeger@wmllp.com
Attorneys to Rosenman Family LLC

William M. O'Connor, Esq.

Crowell & Moring LLP

E-mail: woconnor@crowell.com

Attorneys for Jitendra Bhatia, Gopal Bhatia, Kishanchand Bhatia, Jayshree Bhatia and Mandakini Gajaria

Sean H. Lane

Assistant United States Attorney for the Southern District of New York

United States Department of Justice

E-mail: sean.lane@usdoj.gov

Attorney for the United States of America

Stephen A. Weiss

Seeger Weiss LLP

Email: sweiss@seegerweiss.com

Attorney for Marilyn Cohn Gross, Bernard Seldon, Lewis Franck, and Barbara Schlossberg

Frank F. McGinn

Bartlett Hackett Feinberg P.C.

Email: ffm@bostonbusinesslaw.com

Attorney for Iron Mountain Information Management, Inc.

Barry R. Lax

Brian J. Neville

Brian Maddox

Lax & Neville, LLP

Email: blax@laxneville.com

Email: bneville@laxneville.com

E-mail: bmaddox@laxneville.com

Attorneys for Rose Less, and PJFN Investors LP

Shawn M. Christianson, Esq.

Buchalter Nemer, A Professional Corporation

Email: schristianson@buchalter.com

Attorney for Oracle USA, Inc. ("Oracle"), and Oracle Credit Corporation

Dennis C. Quinn

Barger & Wolen, LLP

Email: dquinn@bargerwolen.com

Attorney for Jewish Community Foundation of the Jewish Federation – Council of Greater Los Angeles

Alan Nisselson, Esq.

Howard L. Simon, Esq.

Regina Griffin, Esq.

Email: anisselson@windelsmarx.com

Email: hsimon@windelsmarx.com

Email: rgriffin@windelsmarx.com

Attorneys for Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff

Eric L. Lewis, Esq.

Baach Robinson & Lewis PLLC

Email: eric.lewis@baachrobinson.com

Attorney for Stephen John Akers, Mark Richard Byers, and Andrew Laurence Hosking

Joseph E. Shickich, Jr.

Erin Joyce Letey

Riddell Williams P.S.

Email: jshickich@riddellwilliams.com

Email: eletey@riddellwilliams.com

Attorneys for Microsoft Corporation and Microsoft Licensing, GP (collectively, "Microsoft")

Adam L. Rosen

Silverman Acampora LLP

Email: ARosen@SilvermanAcampora.com

Attorney for Talon Air, Inc.

Angelina E. Lim, Esq.

Johnson, Pope, Bokor, Ruppel & Burns, P.A.

Email: angelinal@jpfirm.com

Attorney for Anchor Holdings, LLC

Sanford P. Rosen, Esq.

Sanford P. Rosen & Associates, P.C.

Email: srosen@rosenpc.com

Attorneys for Judith S. Schustack, David A. Schustack, Robert J. Schustack, Shirley Schustack Conrad, and Amy Beth Smith

Marsha Torn, Esq.

Calabrese and Torn, Attorneys at Law

Email: mcabrese@earthlink.net

Attorney for Lawrence Torn

Judith L. Spanier, Esq.

Abbey Spanier Rodd & Abrams, LLP

jspanier@abbeyspanier.com

Attorneys for ELEM/Youth in Distress Israel, Inc. ("ELEM")

David J. Molton, Esq.
Martin S. Siegel, Esq.
Brown Rudnick LLP
E-mail: dmolton@brownrudnick.com
Email: msiegel@brownrudnick.com
Attorneys for Kenneth M. Kryz and Christopher D. Stride as Liquidators of and for Fairfield Sentry Limited

Karen E. Wagner
Dana M. Seshens
Denis J. McInerney
Jonathan D. Martin
Davis Polk & Wardwell LLP
Email: karen.wagner@davispolk.com
Email: dana.seshens@davispolk.com
Email: denis.mcinerney@davispolk.com
Email: jonathan.martin@davispolk.com
Attorneys for Sterling Equities Associates and Certain Affiliates

David B. Bernfeld
Jeffrey L. Bernfeld
Bernfeld, Dematteo & Bernfeld, LLP
Email: davidbernfeld@bernfeld-dematteo.com
Email: jeffreybernfeld@bernfeld-dematteo.com
Attorneys for Dr. Michael Schur and Mrs. Edith A. Schur

Joel L. Herz
Law Offices of Joel L. Herz
Email: joel@joelherz.com
Attorney for Samdia Family, LP

Stephen Fishbein
James L. Garrity Jr.
Richard F. Schwed
Shearman & Sterling LLP
Email: sfishbein@shearman.com
Email: jgarrity@shearman.com;
Email: rschwed@shearman.com
Attorneys for Carl J. Shapiro and Associated Entities

Seth C. Farber
Kelly A. Librera
Dewey & Leboeuf LLP
E-mail: sfarber@deweyleboeuf.com
Email: klibrera@deweyleboeuf.com

Attorneys for Ellen G. Victor, holder of Bernard L. Madoff Investment Securities LLC Accounts 1ZA128-3 and 1ZA128-40, Diana P. Victor, Ariana Victor, Justin Victor Baadarani, Shoshanna Remark Victor and Leila Victor Baadarani

Daniel M. Glosband
David J. Apfel
Brenda R. Sharton
Larkin M. Morton
Goodwin Procter LLP
Email: dglosband@goodwinprocter.com
Email: dapfel@goodwinprocter.com
Email: bsharton@goodwinprocter.com
Email: lmorton@goodwinprocter.com

Attorneys for Jeffrey A. Berman, Russell deLucia, Ellenjoy Fields, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E. Lesser 11/97 Rev. Trust and Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust

Russell M. Yankwitt
Yankwitt & Associates LLC
Email: russell@yankwitt.com
Attorneys for Carol Rosen

Barton Nachamie, Esq.
Janice B. Grubin, Esq.
Jill L. Makower, Esq.
Todtman, Nachamie, Spizz & Johns, P.C.
E-mail: bnachamie@tnsj-law.com
E-Mail: jgrubin@tnsj-law.com
E-mail: jmakower@tnsj-law.com
Attorneys for ABG Partners d/b/a ABG Investments, Bruce Graybow, as a Partner of ABG Partners, and Graybow Communications Group, Inc.

Mark W. Smith, Esq.
Timothy A. Valliere, Esq.
Smith Valliere PLLC
Email: msmith@svlaw.com
Email: tvalliere@svlaw.com
Attorneys to Shana D. Madoff

Brett S. Moore
Porzio Bromberg & Newman P.C.
Email: bsmoore@pbnlaw.com
Attorneys for Paul Laplume and Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and Luxembourg Investment Fund

Bernard V. Kleinman, Esq.

Alan Berlin, Esq.

Aitken Berlin LLP

Email: bvkleinman@aitkenberlin.com

Email: adberlin@aitkenberlin.com

Attorneys for Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust

Jeffrey G. Tougas

Fred W. Reinke

Mayer Brown LLP

E-mail: jtougas@mayerbrown.com

Email: freinke@mayerbrown.com

Attorneys for Mutua Madrileña Automovilista Ramo de vida, AXA Private Management, and Fondaauto Fondo de Pensiones, SA

Richard A. Cirillo

Arthur J. Steinberg, Esq.

Heath D. Rosenblat, Esq.

King & Spalding LLP

Email: rcirillo@kslaw.com

Email: asteinberg@kslaw.com

Email: hrosenblat@kslaw.com

Attorney for National Bank of Kuwait, S.A.K. ("NBK"), Lemanía SICAV-SIF, and NBK Banque Privée and counsel for the Pascucci Family

Linda H. Martin, Esq.

Joshua A. Levine, Esq.

Simpson Thacher & Bartlett LLP

Email: lmartin@stblaw.com

Email: jlevine@stblaw.com

Attorneys Spring Mountain Capital, LP

Martin L. Seidel

Cadwalader, Wickersham & Taft LLP

Email: martin.seidel@cwt.com

Attorneys for Milton Fine Revocable Trust, Milton Fine 1997 Charitable -2- Remainder Unitrust, US Trust Co UD Peter M. Lehrer, Peter M. Lehrer and Eileen Lehrer, JSBR Associates LP and The Apmont Group Inc. Pension Plan

Ernest Edward Badway, Esq.

Fox Rothschild LLP

Email: ebadway@foxrothschild.com

Attorney to Iris Schaum

Steven R. Schlesinger, Esq.

Hale Yazicioglu, Esq.

Jaspan Schlesinger LLP

Email: sschlesinger@jaspanllp.com

Email: hyazicioglu@jaspanllp.com

Attorneys for Peter Zutty, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Amy Luria Partners LLC, Amy Joel, Robert Luria Partners, and Samuels Family LTD Partnership, Patricia Samuels, Andrew Samuels, Estate of Richard A. Luria, David Richman, Jay Rosen Executors

Jeremy A. Mellitz

Withers Bergman, LLP

E-mail: Jeremy.Mellitz@withers.us.com

Attorney for Von Rautenkranz Nachfolger Special Investments LLC

Hunter T. Carter, Esq.

Shawanna L. Johnson, Esq.

Arent Fox LLP

Email: carter.hunter@arentfox.com

Email: johnson.shawanna@arentfox.com

Attorneys for Sanford Guritzky, Brenda Guritzky, Dana Guritzky Mandelbaum, Ronald P. Guritzky, Guritzky Family Partnership LP, and Brenda H. Guritzky as Trustee of Trust B U/W George H. Hurwitz (collectively the "Guritzky Parties")

George Brunelle, Esq.

Timothy P. Kebbe, Esq.

Brunelle & Hadjikow, P.C.

Email: gbrunelle@brunellelaw.com

Email: tkebbe@brunellelaw.com

Attorneys for the James H. Cohen Special Trust, James H. Cohen, Morrie Abramson, Robyn Berniker, BK Interest, LLC, The Marian Cohen 2001 Residence Trust, Alan D. Garfield, Erin M. Hellberg, Barry E. Kaufman and Marion Talling-Garfield

Chester B. Salomon

Becker, Glynn, Melamed & Muffly LLP

Email: csalomon@beckerglynn.com

Attorney for SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC

Jonathan W. Wolfe

Barbara A. Schweiger

Skoloff & Wolfe, P.C.

Email: jwolfe@skoloffwolfe.com

Email: bschweiger@skoloffwolfe.com

Attorneys for Albert & Carole Angel

Richard J. McCord, Esq.
Carol A. Glick, Esq.
Certilman Balin Adler & Hyman, LLP
Email: rmccord@certilmanbalin.com
Email: cglick@certilmanbalin.com
Attorneys to Clayre Hulsh Haft, Morton L. Certilman and Joyce Certilman, Bernard Certilman, Alyssa Beth Certilman,

Demet Basar
Eric B. Levine
Wolf Haldenstein Adler Freeman & Herz LLP
Email: basar@whafh.com
Email: levine@whafh.com
Attorneys to Nephrology Associates P.C. Pension Plan

Imtiaz A. Siddiqui
Steven N. Williams
Cotchett, Pitre & McCarthy
Email: isiddiqui@spmlegal.com
Email: swilliams@cpmlegal.com
Attorneys for Jay Wexler, Daniel Ryan, Theresa Ryan, Matthew Greenberg, Walter Greenberg, Doris Greenberg, The Estate of Leon Greenberg and Donna M. McBride

Bernard J. Garbutt III, Esq.
Menachem O. Zelmanovitz, Esq.
Morgan, Lewis & Bockius LLP
Email: bgarbutt@morganlewis.com
Email: mzelmanovitz@morganlewis.com
Attorneys for the Kostin Company

Stephen Fishbein
James L. Garrity Jr.
Richard F. Schwed
Shearman & Sterling LLP
Email: sfishbein@shearman.com
Email: jgarrity@shearman.com
Email: rschwed@shearman.com
Attorneys for Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, and Wellesley Capital Management

Richard C. Yeskoo
Yeskoo Hogan & Tamlyn, LLP
Email: yeskoo@yeskoolaw.com
Attorneys for Joan L. Fisher, Carl T. Fisher, and the Trust U/A VIII of the Will of Gladys C. Luria F/B/O Carl T. Fisher

Carmine D. Boccuzzi Jr., Esq.

David Y. Livshiz, Esq.

Cleary Gottlieb Steen & Hamilton LLP

Email: maofiling@cgsh.com

Attorneys for Citibank, N.A., Citibank North America, Inc., and Citigroup Global Markets Limited

James Hulme

Arent Fox LLP

Email: hulme.james@arentfox.com

Attorney for Eleven Eighteen Limited Partnership; Bernard S. Gewirz; Carl S. Gewirz; Edward H. Kaplan; Jerome A. Kaplan; Albert H. Small; 1776 K Street Associates Limited Partnership; Estate of Robert H. Smith; Robert H. Smith Revocable Trust, Eleventh Amendment and Restatement, and Successor Trusts; Clarice R. Smith; Robert P. Kogod; Marjet LLC; and Irene R. Kaplan

Joshua Fowkes

Arent Fox LLP

Email: fowkes.joshua@arentfox.com

Attorney for 1776 K Street Associates Limited Partnership, Brooke Anderson, Eleven Eighteen Limited Partnership, Estate of Katharine Thalberg, Estate of Robert H. Smith, Bernard S. Gewirz, Carl S. Gewirz, Edward H. Kaplan, Irene R. Kaplan, Jerome A. Kaplan, Robert P. Kogod, Marjet LLC, Robert H. Smith Revocable Trust, Albert H. Small, Clarice R. Smith

Casey D. Laffey

Reed Smith LLP

Email: claffey@reedsmith.com

Attorneys for Bart M. Schwartz, as Receiver of Gabriel Capital, L.P. and Ariel Fund Limited

Michael S. Pollok

Marvin and Marvin, PLLC

Email: mpollok@marvinandmarvin.com

Attorneys for Alan Hayes and Wendy Wolosoff-Hayes

David S. Stone, Esq.

Amy Walker Wagner, Esq.

Carolyn B. Rendell

Stone & Magnanini LLP

Email: dstone@stonemagnalaw.com

Email: awagner@stonemagnalaw.com

Email: crendell@stonemagnalaw.com

Attorneys for Defendants David P. Gerstman and Janet Gerstman

Alan E. Marder, Esq.
Meyer, Suozzi, English & Klein, P.C.
Email: amarder@msek.com
Counsel for Judie B. Lifton and the Judie Lifton 1996

Thomas A. Telesca, Esq.
Ruskin Moscou Faltischek, P.C.
Email: ttelesca@rmfPc.com
Attorney for The 2001 Frederick DeMatteis Revocable Trust, The DeMatteis FLP Assets, LLC